United Nations A/C.5/56/L.28 (Part II)

General Assembly

Distr.: Limited
22 December 2001
English
Original: Spanish

Fifty-sixth session
Fifth Committee
Agenda item 123

Proposed programme budget for the biennium 2002-2003

Draft report of the Fifth Committee

Rapporteur: Mr. Santiago **Wins** (Uruguay)

Contents

		Paragraphs	Page
I.	Introduction	[See A/C.5/56/L.28 (Part I)]	
II.	Consideration of the budget estimates		
III.	Consideration of special subjects	11–32	2
IV.	Recommendations of the Fifth Committee	33	5

01-71392 (E) 221201

III. Consideration of special subjects

A. Request for subvention to the United Nations Institute for Disarmament Research resulting from the recommendations of the Board of Trustees of the Institute contained in the report of the Board (A/56/359)

11. The Committee considered this subject at its 31st meeting, on 3 December 2001. It had before it the report of the Secretary-General (A/C.5/56/2) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/56/511) (see A/C.5/56/SR.31).

12. At its XX meeting, the Committee decided, without a vote, to recommend that the General Assembly approve the recommendation of a subvention of 213,000 United States dollars from the regular budget of the United Nations for 2002, on the understanding that no additional appropriation would be required under section 4, Disarmament, of the proposed programme budget for the biennium 2002-2003 (see para. 33 draft resolution III, sect. I).

B. Joint Inspection Unit

13. The Committee considered this subject at its 4th and 5th meetings on 8 and 9 October 2001 and at its 28th meeting on 19 November 2001, in connection with the debate on the proposed programme budget for the biennium 2002-2003. It had before it the proposed programme budget for the biennium 2002-2003,[1] the related report of the Advisory Committee[2] and the relevant section of the report of the Committee for Programme and Coordination.[3]

14. At its 40th meeting, on 24 December 2001, the Committee decided, without a vote, to recommend that the General Assembly approve the gross budget for the Joint Inspection Unit for the biennium 2002-2003 in the amount of 7,546,100 dollars (see draft resolution III, sect. II).

C. International Civil Service Commission

15. The Committee considered this subject at its 24th, 25th and 27th meeting on 6, 7 and 9 November 2001, in connection with the debate on the proposed programme budget for the biennium 2002-2003. It had before it the proposed programme budget for the biennium 2002-2003,[1] the related report of the Advisory Committee[2] and the relevant section of the report of the Committee for Programme and Coordination.[3]

16. At its 40th meeting, on 24 December 2001, the Committee decided, without a vote, to recommend that the General Assembly approve a gross budget for the International Civil Service Commission for the biennium 2002-2003 in the amount of 12,813,400 dollars (see para. XX, draft resolution III, sect. III).

---

[1] The proposed programme budget for the biennium 2002-2003 is contained in documents A/56/6 (Introduction), A/56/6 (Sects. 1-33), A/56/6 (Income sects. 1-3) and A/56/6/Corr.1.

[2] *Official Records of the General Assembly, Fifty-sixth Session, Supplement No. 7* (A/56/7).

[3] Ibid., *Supplement No. 16* (A/56/16).

D. Revised estimates resulting from resolutions and decisions adopted by the Economic and Social Council at its substantive session of 2001

17. The Committee considered this subject at its 31st meeting on 3 December 2001. It had before it the report of the Secretary-General (A/C.5/56/4) and the related report of the Advisory Committee (A/56/518).

18. At its 40th meeting, the Committee decided, without a vote, to recommend that the General Assembly take note of the report of the Secretary-General (A/C.5/56/4) and the related report of the Advisory Committee (A/56/518) on the estimates resulting from resolutions and decisions of the Economic and Social Council (A/C.5/56/4) (see para. XX, draft resolution III, sect. IV).

E. Administrative expenses of the United Nations Joint Staff Pension Fund

19. The Committee considered this subject at its 31st meeting on 3 December 2001. It had before it the report of the Standing Committee of the United Nations Joint Staff Pension Board to the General Assembly and to the member organizations of the United Nations Joint Staff Pension Fund (A/56/289) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/56/7/Add.1).

20. At its 40th meeting, on 24 December, the Committee decided, without a vote, to recommend that the General Assembly:

(a) Concur with the recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions on the administrative expenses of the United Nations Joint Staff Pension Fund;

(b) Approve expenses, chargeable directly to the Fund, totalling 74,322,400 dollars net for the biennium 2002-2003, and a decrease of 3,098,900 dollars net for the biennium 2000-2001;

(c) Authorize the United Nations Joint Staff Pension Board to supplement voluntary contributions to the Emergency Fund for the biennium 2002-2003 by an amount not exceeding 200,000 dollars (see para. 40, draft resolution III, section V).

F. Contingency Fund

21. The Committee considered this subject at its 40th meeting, on 24 December 2001. It had before it the report of the Secretary-General (A/C.5/56/33).

22. At the same meeting, the Committee recommended that the General Assembly note that a balance of 2,192,100 dollars remains in the Contingency fund (see para. 33, draft resolution III, sect. VI).

G. Special political missions

23. The Committee considered this subject at its 37th, 38th and 39th meetings on 14, 18 and 20 December 2001. It had before it the report of the Secretary-General on the estimates in respect of matters of which the Security Council is seized (A/C.5/56/25 and Add.1 and 2) and the related report of the of the Advisory Committee on Administrative and Budgetary Questions (A/56/7/Add.5-7).

24. At the same meetings, the Committee, having considered the report of the Secretary-General on the estimates in respect of matters of which the Security Council is seized (A/C.5/56/25 and Add.1 and Add. 2) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/56/7/Add. 5-7), recommended that the General Assembly:

(a) Take note of the report of the Secretary-General on the estimates in respect of matters of which the Security Council is seized and concur with the observations and recommendations of the Advisory Committee on Administrative and Budgetary Questions, contained in it its reports (see A/56/7/Add. 5, para. 7, A/56/7/Add.6, para. 11 and A/56/7/Add.7, para. 7);

(b) Approve the charge of 8 million dollars for the period from 1 January to 31 March 2002 for the fifteen missions dealt with in the report of the Secretary-General (A/C.5/56/25) against the provision for special political missions requested under section 3, Political affairs, of the proposed programme budget for the biennium 2002-2003;

(c) Approve the charge of 1.7 million dollars for the period from 1 January to 31 March 2002 for the United Nations Office in Burundi (A/C.5/56/25/Add.1) against the provision for special political missions requested under section 3, Political affairs, of the proposed programme budget for the biennium 2002-2003;

(d) Approve the charge of 1,413,400 dollars for the period from 1 January to 31 December 2002 for the Special Adviser of the Secretary-General on Cyprus against the provision for special political missions requested under section 3, Political affairs, of the proposed programme budget for the biennium 2002-2003;

(e) Decide to resume its consideration of the report of the Secretary-General on estimates in respect of which the Security Council is seized at its first resumed session in March 2002.

H. Safety and security of United Nations personnel

25. The Committee considered this subject at its 29th and 30th meetings on 26 and 28 November 2001. It had before it the report of the Secretary-General (A/56/469 and Corr.1, Corr.2) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/56/619).

26. At its 40th meeting on 24 December 2001, the Committee decided, without a vote, to recommend that the General Assembly take note of the report of the Secretary-General and the related report of the Advisory Committee (A/56/619) (see para. 33, draft resolution III, sect. VIII).

I. International Trade Centre (UNCTAD/WTO)

27. The Committee considered the subject at its 37th meeting, on 14 December 2001. It had before it the report of the Secretary-General (A/56/6/Add.1 (Sect. 11B) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/56/7/Add.3).

28. At its 40th meeting, on 24 December 2001, the Committee decided, inter alia, without a vote to recommend that the General Assembly decide to appropriate an amount of 18,022,600 dollars for the biennium 2002-2003 under section 11B, International Trade Centre/UNCTAD/WTO.

J. Effects of rate of exchange and inflation

29. The Committee considered the subject at its 37th meeting on 14 December 2001. It had before it the report of the Secretary-General (A/56/659) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/56/7/Add.4).

30. At its 40th meeting, on 24 December 2001, the Committee decided, inter alia, to recommend that the General Assembly take note of the revised estimates arising from the recosting of the effects of the changing rates of exchange and inflation.

K. Comprehensive review of the whole question of peacekeeping operations in all their aspects

31. The Committee considered this subject at its 19th, 20th and 21st meetings on 29, 30 and 31 October 2001. It had before it the report of the Secretary-General (A/C.5/56/46 and Add.1) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/56/478).

32. At its 40th meeting on 24 December 2001, the Committee decided, inter alia, without a vote, to recommend that the General Assembly decide to appropriate an additional amount of 1,575,500 dollars under the following sections of the proposed programme budget for the biennium 2002-2003: 376,400 dollars under section 3, Political affairs, 888,800 dollars under section 22, Human rights, 127,900 under section 27, Management and central support services, 182,000 dollars under section 32, Staff assessment, to be offset by a corresponding amount (182,000 dollars) under income section 1, Income from staff assessment, of the programme budget for the biennium 2002-2003 (see para. 33, draft resolution III, sect. IX).

IV. Recommendations of the Fifth Committee

33. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolutions.

Draft resolution I
Questions relating to the proposed programme budget for the biennium 2002-2003

I

[Insert draft resolution text — document A/C.5/56/L.29]

Annex II

Staffing table for 2002 and 2003

	2002	*2003*
Professional category and above		
Deputy Secretary-General	1	1
Under-Secretary-General	26	26
Assistant Secretary-General	19	19
D-2	80	80
D-1	244	244
P-5	687	687
P-4/3	2 300	2 300
P-2/1	457	457
Total	**3 814**	**3 814**
General Service category		
Principal level	269	269
Other levels	2 653	2 653
Total	**2 922**	**2 922**
Other categories		
Security Services	181	181
Local level	1 632	1 632
Field Service	185	185
Trades and Crafts	185	185
Total	**2 183**	**2 183**
Grand total	**8 919**	**8 919**

Draft resolution II
Programme budget for the biennium 2002-2003

A
Budget appropriations for the biennium 2002-2003

The General Assembly

Resolves that for the biennium 2002-2003:

1. Appropriations totalling 2,625,178,700 United States dollars are hereby approved for the following purposes:

Section			Amount (in thousands of United States dollars)	Total
Part I	*Overall policy-making, direction and coordination*			
	1.	Overall policy-making, direction and coordination	49 365.8	
	2.	General Assembly affairs and conference services	449 775.3	
		Total, part I		**499 141.1**
Part II	*Political affairs*			
	3.	Political affairs	155 016.3	
	4.	Disarmament	15 432.3	
	5.	Peacekeeping operations	73 600.7	
	6.	Peaceful uses of outer space	4 044.8	
		Total, part II		**248 094.1**
Part III	*International justice and law*			
	7.	International Court of Justice	23 837.3	
	8.	Legal affairs	35 265.8	
		Total, part III		**59 103.1**
Part IV	*International cooperation for development*			
	9.	Economic and social affairs	121 043.4	
	9A.	Office of the High Representative for the Least Developed Countries	3 055.6	
	10.	Africa: New agenda for Development	5 932.7	
	11A.	Trade and development	84 858.4	
	11B.	International Trade Centre UNCTAD/WTO	18 022.6	
	12.	Environment	7 660.2	
	13.	Human settlements	11 541.8	
	14.	Crime prevention and criminal justice	5 733.8	
	15.	International drug control	15 289.1	
		Total, part IV		**273 137.6**

Section			Amount (in thousands of United States dollars)	Total
Part V	*Regional cooperation for development*			
	16.	Economic and social development in Africa	80 760.1	
	17.	Economic and social development in Asia and the Pacific	52 804.5	
	18.	Economic and social development in Europe	40 605.9	
	19.	Economic and social development in Latin America and the Caribbean	69 167.4	
	20.	Economic and social development in Western Asia	49 095.2	
	21.	Regular programme of technical cooperation	42 749.6	
		Total, part V		**335 182.7**
Part VI	*Human rights and humanitarian affairs*			
	22.	Human rights	44 727.1	
	23.	Protection of and assistance to refugees	42 890.4	
	24.	Palestine refugees	24 828.4	
	25.	Humanitarian assistance	20 011.6	
		Total, part VI		**132,457.5**
Part VII	*Public information*			
	26.	Public information	144 719.2	
		Total, part VII		**144 719.2**
Part VIII	*Common support services*			
	27.	Management and central support services	428 530.5	
		Total, part VIII		**428 530.5**
Part IX	*Internal oversight*			
	28.	Internal oversight	20 296.9	
		Total, part IX		**20 296.9**
Part X	*Jointly financed administrative activities and special expenses*			
	29.	Jointly financed administrative activities	8 436.6	
	30.	Special expenses	69 340.5	
		Total, part X		**77 777.1**
Part XI	*Capital expenditures*			
	31.	Construction, alteration, improvement and major maintenance	45 423.6	
		Total, part XI		**45 423.6**
Part XII	*Staff assessment*			
	32.	Staff assessment	348 250.3	
		Total, part XII		**348 250.3**

Section		*Amount* (in thousands of United States dollars)	*Total*
Part XIII	*Development account*		
	33. Development Account	13 065.0	
	Total, part XIII		**13 065.0**
	Total, expenditure sections		**2 625 178.7**

2. The Secretary-General shall be authorized to transfer credits between sections of the budget with the concurrence of the Advisory Committee on Administrative and Budgetary Questions;

3. The total net provision made under the various sections of the budget for contractual printing shall be administered as a unit under the direction of the United Nations Publications Board;

4. In addition to the appropriations approved under paragraph 1 above, an amount of 125,000 dollars is appropriated for each year of the biennium 2002-2003 from the accumulated income of the Library Endowment Fund for the purchase of books, periodicals, maps and library equipment and for such other expenses of the Library at the Palais des Nations as are in accordance with the objects and provisions of the endowment.

B

Income estimates for the biennium 2002-2003

The General Assembly

Resolves that for the biennium 2002-2003:

1. Estimates of income other than assessments on Member States totalling 51,757,600 United States dollars are approved as follows:

Income section	*United States dollars*
1. Income from staff assessment	352 537.8
2. General income	47 283.2
3. Services to the public	4 474.4
Total, income sections	**404 295.4**

2. The income from staff assessment shall be credited to the Tax Equalization Fund in accordance with the provisions of General Assembly resolution 973 (X) of 15 December 1955;

3. Direct expenses of the United Nations Postal Administration, services to visitors, statistical catering and related services, garage operations, television services and the sale of publications not provided for under the budget appropriations, shall be charged against the income derived from those activities.

C

Financing of appropriations for the year 2002

The General Assembly

Resolves that for the year 2002:

1. Budget appropriations consisting of 1,312,589,350 United States dollars, being half of the appropriations of 2,625,178,700 dollars approved for the biennium 2002-2003 by the General Assembly under paragraph 1 of resolution A above, shall be financed in accordance with regulations 5.1 and 5.2 of the Financial Regulations of the United Nations, as follows:

(a) 25,878,800 dollars, being the net of half of the estimated income other than staff assessment approved for the biennium 2002-2003 under resolution B above;

(b) 1,286,710,500 dollars, being the assessment on Member States in accordance with its resolution 55/235 A of 23 December 2000 on the scale of assessments for the year 2002;

2. There shall be set off against the assessment on Member States, in accordance with the provisions of General Assembly resolution 973 (X) of 15 December 1955, their respective share in the Tax Equalization Fund in the total amount of 176,268,900 dollars, being half of the estimated staff assessment income approved for the biennium 2002-2003 under resolution B above.

Draft resolution III
Special subjects relating to the proposed programme budget for the biennium 2002-2003

The General Assembly

I

Request for subvention to the United Nations Institute for Disarmament Research resulting from the recommendations of the Board of Trustees of the Institute contained in the report of the Board[4]

Approves the recommendation of a subvention of 213,000 United States dollars from the regular budget of the United Nations for 2002, on the understanding that no additional appropriation would be required under section 4, Disarmament, of the proposed programme budget for the biennium 2002-2003;[5]

II

Joint Inspection Unit

Approves the gross budget for the Joint Inspection Unit for the biennium 2002-2003 in the amount of 7,546,100 dollars;[6]

[4] A/56/359.
[5] A/56/6 (Sect. 4).
[6] A/56/6 (Sect. 29).

III

International Civil Service Commission

Approves a gross budget for the International Civil Service Commission for the biennium 2002-2003 in the amount of 12,813,400 dollars;[7]

IV

Revised estimates resulting from resolutions and decisions of the Economic and Social Council at its substantive session of 2001

Takes note of the report of the Secretary-General[8] and the related report of the Advisory Committee on Administrative and Budgetary Questions[9] on the revised estimates resulting from resolutions and decisions adopted by the Economic and Social Council at its substantive session of 2001, on the understanding that such appropriations as may be necessary (and not exceeding $1,444,200) will be requested by the Secretary-General in the context of a consolidated statement of programme budget implications and revised estimates to be submitted to the General Assembly.

V

Administrative expenses of the United Nations Joint Staff Pension Fund

Having considered the report of the Standing Committee of the United Nations Joint Staff Pension Board to the General Assembly and to the member organizations of the United Nations Joint Staff Pension Fund[10] and the related report of the Advisory Committee on Administrative and Budgetary Questions:[11]

1. *Concurs* with the recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions on the administrative expenses of the United Nations Joint Staff Pension Fund;

2. *Approves* expenses, chargeable directly to the Fund, totalling 74,322,400 dollars net for the biennium 2002-2003, and a decrease of 3,098,900 dollars net for the biennium 2000-2001;

3. *Authorizes* the United Nations Joint Staff Pension Board to supplement voluntary contributions to the Emergency Fund for the biennium 2002-2003 by an amount not exceeding 200,000 dollars.

VI

Contingency fund

Notes that a balance of 2,192,100 dollars remains in the contingency fund.[12]

---

[7] A/56/6 (Sect. 29).
[8] A/C.5/56/4.
[9] A/56/518.
[10] A/56/289.
[11] A/56/7/Add.1.
[12] See A/C.5/56/33.

VII
Special political missions

Notes that an unallocated balance of $64,648,400 remains against the provision of $98,338,700 for special political missions.[13]

VIII
Safety and security of United Nations personnel

Recalling section II of its resolution 55/238 of 23 December 2000,

Having considered the report of the Secretary-General on inter-organizational security measures: implementation of section II of General Assembly resolution 55/238 of 23 December 2000, entitled "Safety and security of United Nations personnel"[14] and the related report of the Advisory Committee on Administrative and Budgetary Questions,[15]

1. *Endorses* the recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;[2]

2. *Welcomes* the agreed inter-agency cost-sharing arrangement and requests that the apportionment of expenses be updated in 2003;

3. *Notes with concern* the lack of accountability and responsibility mechanism in the area of field security and requests the Secretary-General to submit to the General Assembly, at its fifty-seventh session, a comprehensive report on the establishment of a clear mechanism of accountability and responsibility, including provisions, such as its scope, depth, common standards and methods of their enforcement, in an inter-agency structure;

4. *Requests* the Secretary-General to conduct an evaluation of the United Nations security system, including the new security arrangements, the relationship and interaction between the Department of Peacekeeping Operations and the Office of the United Nations Security Coordinator, and to report his findings and recommendations to the General Assembly at its fifty-eighth session.

IX
International Trade Centre UNCTAD/WTO

The General Assembly,

Having considered the programme budget proposals for the International Trade Centre UNCTAD/WTO for the biennium 2002-2003,[16] and the related report of the Advisory Committee on Administrative and Budgetary Questions,[17]

Decides to approve the resources in the amount of 18,022,600 dollars proposed for the biennium 2002-2003 under section 11B, International Trade Centre UNCTAD/WTO.

---

[13] See A/C.5/56/32.
[14] A/56/469 and Corr.1 and 2.
[15] A/56/619.
[16] A/56/6/Add.1 (Sect. 11B).
[17] A/56/7/Add.3.

X

Effect of changes in rates of exchange and inflation

The General Assembly, having considered the report of the Secretary-General on the revised estimates of the effect of changes in rates of exchange and inflation[18] and the related report of the Advisory Committee on Administrative and Budgetary Questions,[19] takes note of the revised estimates arising from the recosting of the effects of changes in the rates of exchange and inflation.

XI

Comprehensive review of the whole question of peacekeeping operations in all their aspects

The General Assembly,

1. *Decides* to appropriate an additional amount of 1,575,500 United States dollars under the following sections of the proposed programme budget for the biennium 2002-2003: 376,400 dollars under section 3, Political affairs; 888,800 dollars under section 22, Human rights; 127,900 dollars under section 27, Management and central support services; and 182,000 dollars under section 32, Staff assessment, to be offset by a corresponding amount (182,000 dollars) under income section 1, Income from staff assessment, of the programme budget for the biennium 2002-2003 (see para. 33, draft resolution III, sect. IX).

Draft resolution IV
Unforeseen and extraordinary expenses for the biennium 2002-2003

The General Assembly,

1. *Authorizes* the Secretary-General, with the prior concurrence of the Advisory Committee on Administrative and Budgetary Questions and subject to the Financial Regulations of the United Nations and the provisions of paragraph 3 below, to enter into commitments in the biennium 2002-2003 to meet unforeseen and extraordinary expenses arising either during or subsequent to the biennium, provided that the concurrence of the Committee shall not be necessary for:

(a) Such commitments, not exceeding a total of 8 million United States dollars in any one year of the biennium 2002-2003, as the Secretary-General certifies relate to the maintenance of peace and security;

(b) Such commitments as the President of the International Court of Justice certifies relate to expenses occasioned by:

(i) The designation of ad hoc judges (Statute of the International Court of Justice, article 31), not exceeding a total of 330,000 dollars;

(ii) The calling of witnesses and the appointment of experts (Statute, article 50) and the appointment of assessors (Statute, article 30), not exceeding a total of 50,000 dollars;

[18] A/56/659.

[19] A/56/7/Add.4.

(iii) The maintenance in office for the completion of cases of judges who have not been re-elected (Statute, article 13, paragraph 3), not exceeding a total of 40,000 dollars;

(iv) The payment of pensions and travel and removal expenses of retiring judges, and travel and removal expenses and installation grant of members of the Court (Statute, article 32, paragraph 7), not exceeding a total of 410,000 dollars;

(v) The work of the Court or its Chambers away from The Hague (Statute, article 22), not exceeding a total of 25,000 dollars;

(c) Such commitments, not exceeding a total of 500,000 dollars, in the biennium 2002-2003, as the Secretary-General certifies are required for inter-organizational security measures pursuant to section IV of General Assembly resolution 36/235 of 18 December 1981;

2. *Resolves* that the Secretary-General shall report to the Committee and to the General Assembly at its fifty-seventh and fifty-eighth sessions all commitments made under the provisions of the present resolution, together with the circumstances relating thereto, and shall submit supplementary estimates to the Assembly in respect of such commitments;

3. *Decides* that for the biennium 2002-2003, if a decision of the Security Council results in the need for the Secretary-General to enter into commitments relating to the maintenance of peace and security in an amount exceeding 10 million dollars in respect of the decision, that matter shall be brought to the General Assembly, or, if the General Assembly is suspended or not in session, a resumed or special session of the Assembly shall be convened by the Secretary-General to consider the matter.

Draft resolution V
Working Capital Fund for the biennium 2002-2003

The General Assembly

Resolves that:

1. The Working Capital Fund shall be established for the biennium 2002-2003 in the amount of 100 million United States dollars;

2. Member States shall make advances to the Working Capital Fund in accordance with the scale adopted by the General Assembly for contributions of Member States to the budget for the year 2002;

3. There shall be set off against this allocation of advances:

(a) Credits to Member States resulting from transfers made in 1959 and 1960 from the surplus account to the Working Capital Fund in an adjusted amount of 1,025,092 dollars;

(b) Cash advances paid by Member States to the Working Capital Fund for the biennium 2002-2003 in accordance with General Assembly resolution 52/224 of 22 December 1997;

4. Should the credits and advances paid by any Member State to the Working Capital Fund for the biennium 2001-2002 exceed the amount of that Member State's advance under the provisions of paragraph 2 above, the excess shall be set off against the amount of the contributions payable by the Member State in respect of the biennium 2002-2003;

5. The Secretary-General is authorized to advance from the Working Capital Fund:

(a) Such sums as may be necessary to finance budgetary appropriations pending the receipt of contributions; sums so advanced shall be reimbursed as soon as receipts from contributions are available for the purpose;

(b) Such sums as may be necessary to finance commitments that may be duly authorized under the provisions of the resolutions adopted by the General Assembly, in particular resolution 56/___ of 24 December 2001 relating to unforeseen and extraordinary expenses; the Secretary-General shall make provision in the budget estimates for reimbursing the Working Capital Fund;

(c) Such sums as may be necessary to continue the revolving fund to finance miscellaneous self-liquidating purchases and activities, which together with net sums outstanding for the same purpose do not exceed 200,000 dollars; advances in excess of the total of 200,000 dollars may be made with the prior concurrence of the Advisory Committee on Administrative and Budgetary Questions;

(d) With the prior concurrence of the Advisory Committee, such sums as may be required to finance payments of advance insurance premiums where the period of insurance extends beyond the end of the biennium in which payment is made; the Secretary-General shall make provision in the budget estimates of each biennium, during the life of the related policies, to cover the charges applicable to each biennium;

(e) Such sums as may be necessary to enable the Tax Equalization Fund to meet current commitments pending the accumulation of credits; such advances shall be repaid as soon as credits are available in the Tax Equalization Fund;

6. Should the provision in paragraph 1 above prove inadequate to meet the purposes normally related to the Working Capital Fund, the Secretary-General is authorized to utilize, in the biennium 2002-2003, cash from special funds and accounts in his custody, under the conditions approved by the General Assembly in its resolution 1341 (XIII) of 13 December 1958, or the proceeds of loans authorized by the Assembly.